

STATE OF DELAWARE  
DEPARTMENT OF FINANCE  
DIVISION OF REVENUE  
601 DELAWARE AVENUE  
WILMINGTON, DELAWARE 19899

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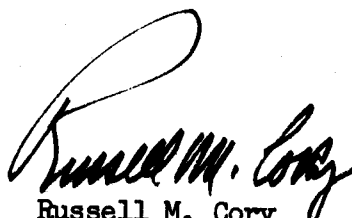
PERSONAL INCOME TAX

- Itemized Deductions

The 127th General Assembly (House Bill 96) amended Section 1109 (a) and Section 1124, Chap. 11, Title 30, Delaware Code, to allow resident and non-resident taxpayers to itemize deductions on their Delaware returns even though the standard deduction was claimed on their Federal returns. Under prior law, a taxpayer could itemize deductions on the State return only if he itemized on his Federal return.

If the standard deduction is claimed on the Federal return and the taxpayer elects to itemize on the State return, the amount deductible is the sum of the itemized deductions to which he would have been entitled if he had itemized his deductions on the Federal return, reduced by income taxes imposed by this State, charitable contributions in excess of 20% of Federal adjusted gross income, and the credit, if any, allowed for income taxes imposed by another State or the District of Columbia.

The amendment applies to taxable years commencing on or after January 1, 1973.

  
Russell M. Cory  
Director of Revenue

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